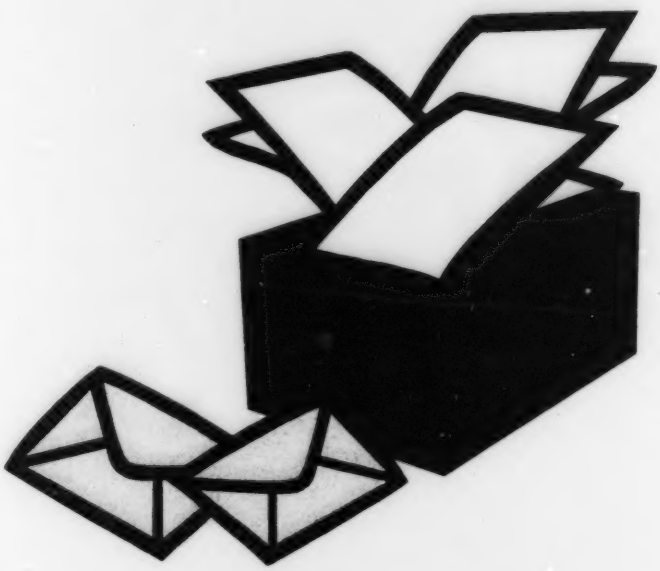
Saskatchewan Municipal Affairs, Culture and Housing
Community Support Services Branch
Advisory (Management) Services Unit

# A RECORDS RETENTION SCHEDULE



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One on-going concern confronting municipal administrators is the accumulation and disposal of records. To deal with the accumulation and disposal of records, administrators have relied on the use of records retention and disposal schedules. There are four reasons for retaining records:

1) *Administrative Value* – records have value to the municipality if they assist in the performance of current or future activities. Normally these records lose their value shortly after completion of their activity. An example would be a response to an inquiry for information under *The Local Authority Freedom of Information and Protection of Privacy Act.*

2) *Legal Value* – the value of these documents usually does not diminish and they are required by legislation. Bylaws, minutes and tax enforcement transactions are examples of documents in this category.

3) *Fiscal Value* – records have value in determining the financial position and history of the municipality. Financial ledgers and debenture records are examples of documents of fiscal value.

4) *Historical Value* – records usually relate to a major event in the history and development of the municipality and its citizens. These records are often transferred to the Provincial Archives for long term retention. An Anniversary of Incorporation would be and example.

This records retention schedule has been prepared by Saskatchewan Municipal Affairs, Culture and Housing in accordance with Section 82 of *The Urban Municipality Act, 1984* (UMA), Section 112 of *The Local Government Election Act*, Section 15 of *The Archives Act*, Section 71 of *The Northern Municipalities Act* (NMA) and Section 67 of *The Rural Municipality Act, 1989* (RMA). It has been approved by the Minister of Municipal Affairs, Culture and Housing for use by municipalities and is intended primarily for towns, villages and rural municipalities. Some larger towns and cities have their own schedules approved by the Minister.

This schedule applies to the records of a municipality and to the records of any board, commission, association, etc. that is established by council.

The records retention schedule generally provides for the retention of the original record in most instances. Provision has been made, in certain areas and following certain time frames, for the retention of microfilm copy of the record in lieu of the original record. While microfilm copy is an acceptable form for the retention of records, the use of microfilm copy as a retention medium should only be undertaken after careful analysis of the records involved, the retention period considered, and the costs involved. Minimum retention periods have been applied to the records covered by the schedule, but council may wish to keep certain records for longer periods of time. **In most cases, the disposal of any document shall be determined by the amount of time elapsed from the date it was created.**

The records listed for permanent retention are essential for both administrative and historical purposes. They should be kept at all times in a secure and suitable environment, and protected as much as possible against accidental destruction or loss. These records must remain in the custody and possession of the municipality unless they are transferred to the Saskatchewan Archives Board by mutual consent and formal approval of council.

Urban and northern municipalities must adopt a bylaw that lists the records to be destroyed or they may adopt a bylaw authorizing the destruction of records, from time to time, in accordance with the records retention schedule (Section 82 UMA, Section 71 NMA). Rural municipalities may dispose of records listed in the retention schedule by resolution of council (Section 67 RMA). Any records **not** listed in the retention schedule must receive Saskatchewan Archives Board approval before being destroyed.

When disposing of **non-scheduled** records, or microfilm copies of the records, an inventory of the documents slated for destruction must be prepared and submitted to the Saskatchewan Archives Board prior to actual destruction. This listing should contain a description of the record series and the inclusive dates of each series. The Provincial Archivist will authorize destruction or request that certain files, deemed to possess long-term historical importance, be transferred to the Saskatchewan Archives Board for permanent preservation. Once the necessary approval for disposal has been given, the records listed should be destroyed in the presence of two witnesses. The witnesses should sign the list of documents being destroyed.

Approval requests for the destruction of **non-scheduled** records should be sent to:

Provincial Archivist
Saskatchewan Archives Board
3303 Hillsdale Street
University of Regina
Regina, Saskatchewan
S4S 0A2

**Material that does not require a retention period**

Certain material may be disposed of as soon as it is read. If the material has no documentary value, there is no need to file it. Ask the question, **"Is it worth keeping?"**

Examples:

1) extra reference copies for convenience;
2) working papers, preliminary drafts, which are summarized or published in another form, after completion of the action;
3) catalogues, trade journals, other published/processed materials from other governments, municipalities, or firms, which require no action;
4) publications, informational material or unused forms;
5) routing slips to direct distribution of papers.

# ALPHABETICAL LISTING OF MUNICIPAL RECORDS AND THEIR SUGGESTED RETENTION PERIODS

| Accounting | Retention Period (in Years) |
|---|---|
| Accounts Receivable Ledger Cards | 7 |
| Annual Financial Statements | Permanent |
| Bank Passbooks and Statements | 7 |
| Bank Reconciliation Statements | 7 |
| Cash Payment Books | 7 |
| Cash Receipt Books | 7 |
| Cash Register Tapes | 7 |
| Cheque Stubs/Duplicates | 7 |
| Cheques (Cancelled) | 7 |
| Daily Cash Reports and Summaries | 7 |
| Debenture Registers (After Final Payment) | 7 |
| Local Improvement Assessment Roll | 7 |
| Deposit Books | 7 |
| Federal/Provincial Remittance Forms | 7 |
| General Ledgers/Journals | 7 |
| Investment Records (After Not Current) | 3 |
| Invoices | 7 |
| Ledgers (Subsidiary) | 7 |
| Monthly Financial Statements | 7 |
| Receipts (Duplicate) | 7 |
| Requisitions/Purchase Orders | 7 |
| Sewer and Water Cards or Ledgers | 7 |
| Tax Roll/Assessment Roll | Permanent |
| Vouchers | 7 |

| Administration | |
|---|---|
| Appeals under *The Planning and Development Act, 1983* | 3 |
| Assessment Appeals | 3 |
| Assessor's Valuation Records | 3 |
| Change of Ownership Documents | 7 |
| Insurance Policies (After Policy Expires) | 3 |
| Licences | 3 |
| Permits | 3 |
| Photographs | Permanent |
| Tax Certificates | 7 |
| Tax Enforcement Records (After Tax Title Property is Sold) | 7 |
| Tax Lien Withdrawal Forms | 7 |
| Utility Documents | 3 |

| Agreements and Contracts | Retention Period (in Years) |
|---|---|
| Agreements and Supporting Documentation | Permanent |
| **Correspondence** | |
| Correspondence | 3 |
| Petitions | 7 |
| **Employee – Employer** | |
| Employee Records (After Termination) | 10 |
| **Legal** | |
| Minister's Orders | Permanent |
| Notices of Claim | 10 |
| Statements of Claim | 10 |
| Writs | 10 |
| **Minutes/Bylaws** | |
| Bylaws | Permanent |
| Minutes | Permanent |
| **Miscellaneous** | |
| Cemetery Records | Permanent |
| Disclosures of Holdings (After Last Date of Appointment/Term) | 7 |
| Vital Statistics | 7 |
| **Plans** | |
| Architect's Drawings (Buildings, Park Sites) | Lifetime of Facility plus 1 Year |
| Land Survey Certificates | Permanent |

| (Plans - continued) | Retention Period (in Years) |
|---|---|
| Municipal Maps and Plans | Until Replaced or Asset Sold |
| Road Surveys | 10 |

**Reports**

| | |
|---|---|
| Board and Committee Reports not Forming Part of Council Minutes (If a report forms a part of the minutes, it is kept permanently as part of the minutes). | 3 |

**Election**

| | Urban | Rural |
|---|---|---|
| Contents of Ballot Boxes * | 60 Days | 3 Months |
| Nomination Forms and Receipt Forms | 60 Days | 3 Months |
| Oaths of Office | Term of Office | 2 Years |
| Poll Maps | 60 Days | 3 Months |
| Poll-by-Poll Election Results | 60 Days | 3 Months |
| Returning Officer's Summary of Results | 60 Days | 3 Months |
| Voters' Lists | 3 Years | 3 Years |

* The destruction of the contents of ballot boxes requires two witnesses (Subsection 112(2) of *The Local Government Election Act*, Section 140 RMA).